



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0810/P2  
JK:kjf:jm

DOA:.....Ley, BB0074 - Limitations on the electronic medical records credit

**FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT** ...; **relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**INCOME TAXATION**

Under current law, a health care provider may claim an income and franchise tax credit equal to 50 percent of the amount that the health care provider paid in the taxable year for information technology hardware or software that is used to maintain medical records in electronic form. Under this bill, no health care provider may claim the credit for taxable years beginning after December 31, 2013.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 71.07 (5i) (b) of the statutes is amended to read:

71.07 (5i) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2011, and before January

1, 2014, a claimant may claim as a credit against the taxes imposed under ss. 71.02 and 71.08, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid in the taxable year for information technology hardware or software that is used to maintain medical records in electronic form, if the claimant is a health care provider, as defined in s. 146.81 (1) (a) to (p).

**SECTION 2.** 71.28 (5i) (b) of the statutes is amended to read:

71.28 **(5i)** (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2011, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under s. 71.23, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid in the taxable year for information technology hardware or software that is used to maintain medical records in electronic form, if the claimant is a health care provider, as defined in s. 146.81 (1) (a) to (p).

**SECTION 3.** 71.47 (5i) (b) of the statutes is amended to read:

71.47 **(5i)** (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2011, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under s. 71.43, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid in the taxable year for information technology hardware or software that is used to maintain medical records in electronic form, if the claimant is a health care provider, as defined in s. 146.81 (1) (a) to (p).

(END)